HELM-ATLANTIC ASSOCIATES

LIMITED PARTNERSHIP

One Embarcedero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

October 20, 1998

RECORPATION NO 205 FILE

Mr. Vernon Williams Secretary Surface Transportation Board 1925 K Street, N.W. Washington, D.C. 20423-0001 iov 7 68 1-39 PM

RE: Termination of Net Lease Agreement dated September 30, 1998 by Helm-Atlantic Associates Limited Partnership ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm-Atlantic Associates Limited Partnership, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm-Atlantic Associates Limited Partnership

One Embarcadero Center, Suite 3700

San Francisco, CA 94111

Name and Address of Lessee: Hydro Conduit Corporation

2840 Hillcreek Drive Augusta, GA 30909

Equipment: Twenty (20) railcars as more fully described in

Schedule A to the Lease Termination attached

hereto.

Previous STB Filing: Memorandum of Net Lease Agreement filed on

February 5, 1997 at 9:45 A.M. under Recordation

No. 20537.

Please file this Lease Termination as a supplementary document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Sincerely,

Alison Drain

Document Administrator

/ad

Enclosures (2)

SURFACE TRANSPORTATION BOARD WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY

Alison Drain Helm Financial Corporation One Embarcadero Center, Ste. 3700 San Francisco, CA., 94111

Dear Sir

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301

and 49 CFR 1177.3(c), on 11/3/98

1:38 PM

, and

DATE: 11/3/98

assigned recordation number(s). 21768, 21769, 18250-B, 18871-A, 19286-C, 19875-A. 19940-A, 19981-B, 20537-A and 21560-A.

Sincerely Yours,

Enclosure(s) 260.00

The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature-

RECORDATION NO 31537A

TERMINATION OF LEASE

NOV 3 '98

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THIS TERMINATION OF NET LEASE AGREEMENT ("Termination") is dated as of September 30, 1998 by HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor").

1. Recitals. Lessor entered into the Net Lease Agreement dated as of January 23, 1996 ("Lease") with Hydro Conduit Corporation, a Delaware corporation, with respect to the twenty (20) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under Recordation No. 20537 filed on February 5, 1997 at 9:45 AM.

The Lease was terminated on April 20, 1998. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

By: Helm Atlantic Corporation

its General Partner

, B

Print Name: David R. Eckles

Title: President

STATE	E OF CALIFORNIA)) s.s.
COUNT	Y OF SAN FRANCISCO)
	October 29 onally appeared Dav ORATION,	, 1998, before me, Emma S. Ortega rid R. Eckles, President of HELM ATLANTIC
<u>x</u>	personally known to	me -OR-
_	whose name(s) is/a acknowledged to me the authorized capacity the instrument the p	pasis of satisfactory evidence to be the person(s) re subscribed to the within instrument and nat he/she/they executed the same in his/her/their ies), and that by his/her/their signature(s) on erson(s), or the entity upon behalf of which the ecuted the instrument.

Witness my hand and official seal.

SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease dated as of September 30, 1998

THE UNITS

Equipment Description:

Twenty (20), 3350 cubic foot, 100-ton capacity, 4-pocket, open top hopper railcars with 45 degree slope sheets; built by Bethlehem Steel in 1974-1976.

<u>Unit Numbers</u>:

HATX 45100-45119